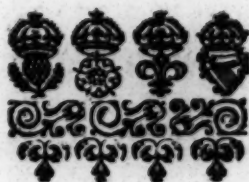


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ACT
OF
PARLIAMENT
ANENT
THE EXCISE
AND
The COLLECTING thereof.

31. *January* 1645.



EDINBURGH:

Printed by EVAN TYLER, *Printer to the*
Kings most Excellent Majestie.

Anno Dom. 1645.

ACT
OF
PARLIAMENT
IN
THE EXCISE
AND
The Collection of Duties

31. January 1645.

in the year



EDINBURGH:

Printed by J. B. & Co. Printers to the
King's most Excellent Majesty.

Anno Dom. 1645.



Act of PARLIAMENT anent the EXCISE,
and the COLLECTING thereof.

31. JANUARY 1645.



He Estates of Parliament now convened in the second Session of this first Triennial Parliament, by virtue of the last Act of the last Parliament, Holden by his Majestie and the three Estates in *Anno* 1641. Having taken to their consideration what may be the most expedient way for collecting the Excise, least chargeable to the publick, and least troublesome to the lieges: They after debate and resolution thereanent, Ordains The whole Excise

of the Kingdom, To be collected and gathered in as follows, *viz.* They give power, warrand, and commission, to the Magistrates and Council of the whole royall Burrows of the Kingdom, and such as the Magistrates and Counsel of ilk Burgh shal appoint and be answerable for, To collect, ingather, and uplift the whole Excise within the bounds of their severall Burghs, Pendicles, and Liberties thereof, Fra all persons whatsoever within the samin, lyable in payment of Excise. And Ordains the saids Magistrates and Council, and those to be appointed by them, and for whom they shal be answerable as said is, To do their exact and faithfull diligence hereanent. And to make compt, reckoning, and payment of the whole Excise within their severall Burghs and bounds thereof *respective* foresaids, To the Commissioners for the Excise, as is appointed by their Acts set down thereanent. And allows to the saids Magistrates and Council of ilk Burgh, Ten of ilk hundreth of the Excise foresaid, appointed to be collected by them as said is, To be disposed upon by the severall Burghs, for publick, pious, and charitable uses within their Burghs, and for payment to their Sub-collectors of their Fees, at such proportion as the Magistrates & Council of ilk Burgh shal appoint and think fit to give them. And als the Estates, Gives likewise power, warrand, and commission, to such persons as are Elders and Deacons of ilk Landwart Parochine of the Kingdom, and such as they shal appoint and be answerable for, To collect, uplift, and gather in the whole Excise, within their severall Parosches, fra all persons lyable in payment thereof. And Ordains them, To do their exact and faithfull diligence thereanent, And to make compt, reckoning, and payment of the samin, To the Collectors of the severall Shires, within the which

their saids Parochines lyes. And Ordains these Collectors of the severall Shires, To make compt, reckoning, and payment of the whole Excise of their Shires, To the saids Commissioners for the Excise, in manner as is appointed and prescribed by the saids Commissioners for the Excise, their Acts made and set down by them thereanent, For taking count and payment fra the Collectors of the severall Shires of the Kingdom. And the Estates allows Ten of ilk hundred of the samine Excise for collection thereof, And for the other pious uses after specified To be imployed as follows, *viz.* Sick part thereof to the Collectors of the Shires for their Fees as the Commissioners for the Excise shall modifie, Not being within ane, nor exceeding four of the foresaid Ten for the hundred: And ordains the superplus of ten for ilk hundred of the said Excise to be disposed upon for publike, pious, and charitable uses within the severall Parosches *respectivè*, whereout of the Excise is collected, and for payment to the Collectors thereof, within the samine severall Parosches of their Fees for collection of the Excise, at the sight, and by the direction of the Kirk Sessions of the severall Parosches, and as they shall think fit to allow and modifie to the Collectors of the severall Parosches for their Fees, pains and charges, as said is. And because there is Excise already up-lifted in sundry parts of the Kingdom, both to Burgh and Landwart by the Collectors formerly appointed for that effect, The Estates Ordains the Commissioners for the Excise presently with all conveniencie, To call before them these Collectors, and cause them make count, reckoning, and payment of their whole intromissions. And for the rest of the whole bygone Excise, not yet collected, Ordains the same to be collected, uplified, and ingathered from all persons lyable in payment thereof, by the Magistrates, and sick as they shal appoint within their Burghs, Pendicles, and Liberties thereof: And by the Elders and Deacons, and sick as they shal appoint within the whole severall Landwart Parosches of the Kingdom: And to make compt, reckoning, and payment of the same, To the Commissioners for the Excise. And where they shal finde any persons, That in regard of their poverty, are not able to pay all bygone Excise, The Estates Ordains sick parts and portions of the bygone Excise, To be tane from these poor persons as they are able to give. And declares, That the Testificates of the Magistrates for the Burgh, And Kirk-Sessions for Landwart *respectivè*, given upon their credits, anent the inhability of the saids persons, To pay their whole by-gone Excise, Being produced before the Commissioners for the Excise, shal be sufficient To infer liberation To the saids Magistrates, Elders, and Deacons *respectivè pro tanto*, for the sums contained in these Testificates. And for the more clear collecting of the Excise of Ale, Beer, and Wines, fra whom the samine shall be tane, The Estates Ordains the Excise of the Ale, Beer, and Wines, to bee collected, uplified, and gathered in fra the Brewers, Topstars, and Vintners *respectivè*, of Ale, Beer, and Wines, according to the proportion and quantity *respectivè*, made use of, topted, or sold by them, with the provisions contained in the Act of Parliament. And Ordains this manner of the collecting of the Excise of the Ale, Beer, and Wines, To stand

stand and be observed: Notwithstanding of the Acts made by the Committee of Estates and Commissioners for the Excise, upon the 20 and 21 dayes of December last by-past: Which Acts the Estates rescindes and discharges, in sua far as the same are or may be derogatorie hereto, in any manner of way. Likeas the Estates of Parliament, ordains the gudlines with the interest due, advanced, and payed by the Burrows and their Burgeses *respectivè* for Arms brought home to the Kingdom, and the prices of the silver-work given in for the use of the publick, With the quarterings of Souldiers, to be first payed out of the foresaid Excise, conforme to the Act of the Committee of Estates made thereanent, and conform to the particular Acts granted to the severall Burghs, their Burgeses, and others persons *respectivè* for payment of their saids gudlines and price of their silver-work. And thereafter Ordains the Annual-rents of the Moneys addebted by the publick, to any person in Burgh or Landwart, to be payed out of the foresaid Excise, conforme to these creditors their bands, securities, and warrands *respectivè*, granted to them by the publick for payment of their saids debts. With power also to the Commissioners for the Excise, To receive in, fit, and allow, as they shal think reasonable, the whole compts of the quarterings, with the bands, warrands, and securities, granted for payment of the gudlines, silver-work, and others publick debts. And after sight thereof, and fitting and allowing of the compts of the quarterings, To give precepts and warrands for payment thereof out of the Excise, according to the order before prescribed, and conforme to the Acts of the Commissioners for the Excise, anent the granting of the saids precepts. And sicklike the Estates of Parliament, Ratifies and approves the Commission granted to the Commissioners for the Excise, and whole remanent Acts and Ordinances made and set down, for ingathering thereof: and not hereby altered nor rescinded, in manner above-written. And Ordains the same To stand in force and strength, as is set down in the Act of Parliament, except in sua far as the same are hereby rescinded or altered, as said is. And farder, the Estates by thir presents, Gives ful power and warrand to the Commissioners for the Excise, To ferme the Excise of the wines to the severall Burrows of the Kingdom, ilk Burgh for their own parts, as the Burrows shall desire the ferming thereof, and that for payment of sick duety therefore, and upon sick security for payment thereof, as the Commissioners for the Excise shall finde most useful and profitable for the benefit of the publick. And Ordaines Letters of Horning to be direct, charging these persons wha shal be nominate and appointed Collectors of the Excise, to the effect *respectivè* avove-specified, to accept of the same office. And Ordains thir presents to bee published and Printed.

Extracted forth of the Books of Parliament, By me Sir *Alexander Gibsone* of Durie, Knight, Clerk of our Sovereigne Lords Register and Rols, Under my signe and subscription Manuall.

Alex. Gibsone Cler. Registri.



A T

EDINBURGH,

The fifth of FEBRUARY,

1645.



Or sameikle as the Estates of Parliament, by their Act of the date the last day of January last bypast, have given power, warrant and commission to such persons as are Elders and Deacons of each Landward Parochine of the Kingdome, and such as they shall appoint and be answerable for, To collect, up-lift, and ingather the haill Excise within their severall Parochines, fra all persons lyable in payment thereof: And have ordained them to do their exact and faithfull diligence thereanent, and to make compt, reckoning, and payment of the same, to the Collectors of the severall Shires within the which their saids Parochines lyes. And have ordained the Collectors of the severall Shires, to make compt, reckoning, and payment of the haill Excise of their Shires, to the Commissioners for the Excise, in manner as is appointed and prescribed by them, as the said Act of Parliament beares. Therefore, and to the effect that the Collectors of the severall Shires may the more readily perfect their compts to the saids Commissioners for the Excise, conforme to the said Act of Parliament; The saids Commissioners for the Excise, Ordaines such persons as are Elders and Deacons of ilk Parochine within this Kingdome in Landwart, and those who shall be appointed by them, to collect the Excise in ilk Landwart Parochine, for whom they wil be answerable, To bring the haill Excise to bee collected by them within their severall Landwart Parochines, to the head Burghes of the Shires, within the which their Parochines lyes; Or to such other convenient places within ilk Shire, as shall be appointed by the Collectors of the Shires, with advice and approbation of the Committee of war: and there to deliver the same to the Collectors of the Shires, having commission for that effect from the saids Commissioners for the Excise.

And

(5)

And that monethly upon the first Tuesday of ilk moneth, and also monethly with the moneyes, to deliver to the saids Collectors of the severall Shires,ane just and perfect compt of the Excise of ilk Paroshine, containing the persons names by whom the Excise is payed, the particular quantitie payed by ilk person, and the Exciseable commodities for the which the same is payable; as also the day from the which to the which the compt is made: Which compts shal be subscribed by three or four, or by mae (if they may be had) of the elders of the Paroshine, and shall bear ane Declaration by them upon their credite, that the same is just and true to their best knowledge. And which compts bearing the said Declaration, and sua subscribed by the saids elders, shall be brought in to the Commissioners for the Excise By the Collectors of the severall Shires at the making of their accompts, for the better clearing and instructing thereof.



F I N I S.

